Truth in Taxtion Decision Tree

Are you a County, School, City or Town?

NO →

Are you a Special Service District?

YES ↓

NO →

Are you a Special Service District organized under Section 17D-1-101?

NO →

YES ↓

Has an election been held to establish a maximum Property Tax rate cap?

YES →

NO →

Hold an election to establish a maximum Property Tax rate cap. Send documentation of the election to the Utah State Tax Commission.

YES ↓

Do you have a Calendar Year Budget?

YES →

Calendar year entities must place 2 advertisements in the newspaper and hold a public hearing when they set their budgets in December

NO ↓

Calendar and fiscal year entities must notify the county auditor by JUNE 22 if they are planning to go thru TNT. They must provide information on the date, time and location of the hearing.

Calendar year entities many choose to mail a parcel specific notice with or at the same time as the county treasurer's November 1 tax bill. The entity still needs to publish 1 ad and hold a public hearing in December. No ads are required for the August public hearing.

Calendar and fiscal year entities must place 2 ads in a newspaper and have public hearings in August

If 2 or more entities in a county that have to advertise are going thru TNT, the county auditor must run a combined ad showing all entities doing TNT. The ad must be run twice in the two weeks before the first hearing. The ad must be on the county web page, available at all hearings, at the county building and on the state's public notice web page.(Entities seeking a budget less than $20,000 are exempt from the advertisements.)